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STATUTORY INSTRUMENTS

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**1993 No. 415**

**INCOME TAX**

**The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993**

|   |                        |
|---|------------------------|
| <i>Made</i> - - - -                         | <i>2nd March 1993</i>  |
| <i>Laid before the House of Commons</i> - - | <i>2nd March 1993</i>  |
| <i>Coming into force</i>                    | <i>23rd March 1993</i> |

**THE LLOYD'S UNDERWRITERS  
(TAX) (1990–91) REGULATIONS 1993**

1. Citation, commencement and effect
2. Interpretation
3. Assessment and collection: general
4. Date for payment
5. Reasonable excuse
6. Determinations and notices of determinations
7. Error or mistake
8. Managing agents and members' agents
9. Extension of time limits—member and spouse  
Signature

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SCHEDULE 1 —

SCHEDULE 2 —

Explanatory Note